

**AGENDA**

**SPECIAL CALLED JACKSON CITY COUNCIL MEETING**

**MAY 21, 2019 – 8:00 A.M.**

**GEORGE A. SMITH MEETING ROOM**

**I. CALL TO ORDER**

**II. INVOCATION AND PLEDGE OF ALLEGIANCE TO FLAG**

**(MAYOR JERRY GIST)**

**III. ROLL CALL**

**IV. INVITATION FOR PUBLIC COMMENT**

**V. NEW BUSINESS:**

**VI. FIRST READINGS:**

1. An Ordinance to establish the FY (i.e. July 1, 2019 through June 30, 2020)

Operating and Capital Budget of the City of Jackson, Tennessee.

2. An Ordinance to establish the FY 20 Property Tax Rate for the City of Jackson, Tennessee.

**VII. ADJOURN**

## NOTICE

Public Notice is hereby given that an Ordinance will be introduced before the City Council of the City of Jackson on May 21, 2019, the purpose of which is to appropriate the proceeds of the tax levy for the fiscal year 7/1/2019 through 6/30/2020. The Ordinance in its entirety is on file in the Recorder's Office at City Hall and may be examined during normal working hours. A public hearing will be held at the meeting of the City Council at 8:00 a.m. on May 21, 2019 & at 8:00 a.m. on June 4, 2019 in the George A. Smith Meeting Room at City Hall.

The anticipated receipts herein appropriated shall be designed as follows:

GENERAL FUND	FY 19 Budget	FY 19 Amended Budget	FY 20 Budget	\$ VAR	% VAR
<b>REVENUES</b>	<b>72,984,162.51</b>	<b>73,990,305.46</b>	<b>74,329,933.16</b>	<b>339,627.70</b>	<b>0.46%</b>
Less EXPENSES					
ADMINISTRATION	4,208,927.27	4,402,962.17	4,402,962.17	0.00	0.00%
GENERAL GOVT.	12,590,720.29	12,147,479.94	10,927,040.52	(1,220,439.42)	-10.05%
POLICE	21,205,567.82	22,011,177.67	22,221,177.67	210,000.00	0.95%
POLICE GRANTS	661,621.10	726,193.89	759,107.03	32,913.14	4.53%
FIRE	13,729,034.28	14,172,382.59	14,172,382.59	0.00	0.00%
OTHER PUBLIC SAFETY	2,089,959.56	2,146,784.94	2,146,784.94	0.00	0.00%
PUBLIC WORKS	10,445,971.59	10,695,039.62	11,254,039.62	559,000.00	5.23%
RECREATION	3,850,065.60	3,977,389.25	3,977,389.25	0.00	0.00%
PUBLIC BUILDINGS	3,877,601.32	3,962,189.51	3,962,189.51	0.00	0.00%
<b>TOTAL</b>	<b>72,659,468.83</b>	<b>74,241,599.58</b>	<b>73,823,073.30</b>	<b>(418,526.28)</b>	<b>-0.56%</b>
OTHER FUNDS EXPENSE	FY 19 Budget	FY 19 Amended Budget	FY 20 Budget	\$ VAR	% VAR
SPORTSPLEX	2,334,095.00	2,361,986.24	2,361,986.24	0.00	0.00%
CD BLOCK GRANTS	553,712.00	553,712.00	553,712.00	0.00	0.00%
CD HOME PROGRAM	544,968.00	544,968.00	544,968.00	0.00	0.00%
HEALTH & SANITATION	12,650,991.15	13,299,000.00	13,299,000.00	0.00	0.00%
POLICE DRUG FUND	45,000.00	45,000.00	45,000.00	0.00	0.00%
METRO DRUG FUND	180,050.00	180,050.00	180,050.00	0.00	0.00%
DEBT SERVICE FUND	19,264,078.00	19,264,078.00	9,705,449.00	(9,558,629.00)	-49.62%
CAPITAL OUTLAY	19,165,133.00	20,900,037.84	14,909,690.00	(5,990,347.84)	-28.66%
LANDFILL	45,337.00	45,337.00	45,337.00	0.00	0.00%
CRA	226,693.00	226,693.00	226,693.00	0.00	0.00%

Tax Rate remains:

Sinking Fund \$ .4610  
 General Fund \$1.4400  
 Capital Fund \$ .0609  
 Total \$1.9619

Al Laffoon, City Recorder

# ORDINANCE 2019-xxx

## AN ORDINANCE TO APPROPRIATE THE PROCEEDS OF THE TAX LEVY ON THE ASSESSED VALUES ON ALL PROPERTIES OF EVERY SPECIES WITHIN THE CITY LIMITS FOR GENERAL PURPOSES FOR THE FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

Inclusive, together with all collections from privileges, licenses, fees, fines, permits, charges, requests, transfers from non-budget accounts, earnings, refunds, and all other items constituting the revenue receipts of the City of Jackson for the Fiscal Year JULY 1, 2019 through JUNE 30, 2020 inclusive, to provide the manner in which monies may be transferred from one fund to another and provide the standard code or designations under which the appropriations are to be administered and accounting control maintained.

Section 1. BE IT ORDAINED BY THE CITY OF JACKSON, TENNESSEE that the anticipated receipts herein appropriated shall be designated as follows:

1. GENERAL FUND, which shall embrace all expenditures for the accounts of the City corporation, except for the expenditures hereinafter appropriated to the Special Revenue Funds, Sinking Fund, Capital Project Funds, Trust Funds, and Enterprise Funds, including current operations and outlays for construction and equipment to be made from receipts herein appropriated.

GENERAL FUND	FY 19 Budget	FY 19 Amended Budget	FY 20 Budget	\$ VAR	% VAR
<b>REVENUES</b>	72,984,162.51	74,241,599.58	74,329,933.16	88,333.58	0.12%
<b>Less EXPENSES</b>					
ADMINISTRATION	4,208,927.27	4,402,962.17	4,402,962.17	0.00	0.00%
GENERAL GOVT.	12,590,720.29	12,147,479.94	10,927,040.52	(1,220,439.42)	-10.05%
POLICE	21,205,567.82	22,011,177.67	22,221,177.67	210,000.00	0.95%
POLICE GRANTS	661,621.10	726,193.89	759,107.03	32,913.14	4.53%
FIRE	13,729,034.28	14,172,382.59	14,172,382.59	0.00	0.00%
OTHER PUBLIC SAFETY	2,089,959.56	2,146,784.94	2,146,784.94	0.00	0.00%
PUBLIC WORKS	10,445,971.59	10,695,039.62	11,254,039.62	559,000.00	5.23%
RECREATION	3,850,065.60	3,977,389.25	3,977,389.25	0.00	0.00%
PUBLIC BUILDINGS	3,877,601.32	3,962,189.51	3,962,189.51	0.00	0.00%
<b>TOTAL</b>	<b>72,659,468.83</b>	<b>74,241,599.58</b>	<b>73,823,073.30</b>	<b>(418,526.28)</b>	<b>-0.56%</b>

<b>GENERAL FUND REVENUES</b>	<b>FY 19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
Current Property Tax	24,462,322.00	24,462,322.00	24,100,000.00	(362,322.00)	-1.48%
Old Property Tax	614,103.00	614,103.00	735,000.00	120,897.00	19.69%
Tax Penalties	350,000.00	350,000.00	450,000.00	100,000.00	28.57%
Tax Equivalents	4,806,031.00	4,806,031.00	5,029,060.00	223,029.00	4.64%
Local Option Sales Tax	14,453,000.00	14,453,000.00	14,436,060.00	(16,940.00)	-0.12%
Local Option Sales Tax Agreement	6,210,000.00	6,210,000.00	6,232,200.00	22,200.00	0.36%
City Beer Tax	1,950,000.00	1,950,000.00	1,850,000.00	(100,000.00)	-5.13%
Wholesale Liquor Tax	690,000.00	690,000.00	690,000.00	0.00	0.00%
Business Tax	1,950,000.00	1,950,000.00	1,950,000.00	0.00	0.00%
CATV Revenue	1,100,000.00	1,100,000.00	1,100,000.00	0.00	0.00%
Hotel Motel Tax	610,000.00	610,000.00	610,000.00	0.00	0.00%
Mixed Drink Tax	75,000.00	75,000.00	75,000.00	0.00	0.00%
Auto Registration	1,250,000.00	1,250,000.00	1,250,000.00	0.00	0.00%
Local Beer Privilege Tax	125,000.00	125,000.00	50,000.00	(75,000.00)	-60.00%
Special Beer Meeting	1,500.00	1,500.00	1,500.00	0.00	0.00%
Beer Fines	15,000.00	15,000.00	15,000.00	0.00	0.00%
Chauffeurs License	100.00	100.00	0.00	(100.00)	-100.00%
Liquor Application Fee	4,800.00	4,800.00	4,800.00	0.00	0.00%
Building Permits	627,018.00	627,018.00	627,018.00	0.00	0.00%
Various Fees	47,000.00	47,000.00	47,000.00	0.00	0.00%
Federal Grants	3,310.16	121,854.16	142,735.03	20,880.87	17.14%
State Grants	1,238,719.00	1,947,222.55	1,660,060.13	(287,162.42)	-14.75%
State Excise Tax	171,000.00	171,000.00	171,000.00	0.00	0.00%
State Mixed Drink Tax	230,000.00	230,000.00	230,000.00	0.00	0.00%
State Reimbursement - TDOT	80,000.00	80,000.00	80,000.00	0.00	0.00%
State Sales Tax	5,730,000.00	5,730,000.00	5,946,000.00	216,000.00	3.77%
State Income Tax	125,000.00	125,000.00	0.00	(125,000.00)	-100.00%
State Beer Tax	45,000.00	45,000.00	45,000.00	0.00	0.00%
State Gas Tax	1,800,000.00	1,800,000.00	1,800,000.00	0.00	0.00%
Special Petro Tax	136,000.00	136,000.00	136,000.00	0.00	0.00%
Gas Tax-Improve	375,000.00	375,000.00	550,000.00	175,000.00	46.67%
TVA Receipt Tax	775,000.00	775,000.00	775,000.00	0.00	0.00%
Charges for Services	70,700.00	70,700.00	70,700.00	0.00	0.00%
Street Charges/Services	53,806.00	53,806.00	64,200.00	10,394.00	19.32%
Police Fines/Forfeitures	1,466,500.00	1,466,500.00	1,879,600.00	413,100.00	28.17%
Recreation Revenue	120,400.00	120,400.00	141,400.00	21,000.00	17.44%
Community Center Rev	17,000.00	17,000.00	17,000.00	0.00	0.00%
Inc/(Dec) FMV	0.00	0.00	50,000.00	50,000.00	100.00%
City Facilities	536,500.00	536,500.00	645,500.00	109,000.00	20.32%
Interest Earned	172,000.00	172,000.00	210,500.00	38,500.00	22.38%
Rents & Royalties	63,000.00	63,000.00	75,000.00	12,000.00	19.05%
Insurance Recoveries & Delinquent Tax Sales	75,000.00	75,000.00	75,000.00	0.00	0.00%
Sale of Materials	5,700.00	5,700.00	5,700.00	0.00	0.00%
Other Contributions & Donations	8,900.00	8,900.00	8,900.00	0.00	0.00%
Other Reimburse	240,072.80	240,072.80	262,000.00	21,927.20	9.13%
From Fund Balance	0.00	449,020.07	0.00	(449,020.07)	0.00%
Miscellaneous Revenue	29,680.55	11,050.00	36,000.00	24,950.00	225.79%
Reimb: WTHC Animal Grant	75,000.00	75,000.00	0.00	(75,000.00)	-100.00%
<b>Total General Fund Revenues</b>	<b>72,984,162.51</b>	<b>74,241,599.58</b>	<b>74,329,933.16</b>	<b>88,333.58</b>	<b>0.12%</b>

ADMINISTRATION	FY 19 Budget	FY 19 Amended Budget	FY 20 Budget	\$ VAR	% VAR
Office of Mayor	376,136.96	389,068.78	389,068.78	0.00	0.00%
City Council	161,908.40	165,032.98	165,032.98	0.00	0.00%
Municipal Court	880,563.59	911,957.33	911,957.33	0.00	0.00%
Drug Treatment Court	140,945.70	145,833.11	145,833.11	0.00	0.00%
Legal	189,000.00	189,000.00	189,000.00	0.00	0.00%
Civil Service/Zoning Board	1,500.00	1,500.00	1,500.00	0.00	0.00%
Amphitheater	35,750.00	35,750.00	35,750.00	0.00	0.00%
Byrne Grant	70,220.00	70,220.00	70,220.00	0.00	0.00%
Finance	542,467.34	555,578.76	555,578.76	0.00	0.00%
Accounting	348,699.29	359,175.11	359,175.11	0.00	0.00%
Purchasing	154,844.30	160,261.42	160,261.42	0.00	0.00%
Information Systems	652,904.06	675,275.39	675,275.39	0.00	0.00%
Personnel	286,435.84	296,632.71	296,632.71	0.00	0.00%
Risk Management	232,812.84	241,060.14	241,060.14	0.00	0.00%
Driver's Assistance	11,496.98	11,804.86	11,804.86	0.00	0.00%
ECD Grant-CDBG Block	123,241.97	128,144.93	128,144.93	0.00	0.00%
Tourism Grant	0.00	66,666.65	66,666.65	0.00	0.00%
<b>Total Administration</b>	<b>4,208,927.27</b>	<b>4,402,962.17</b>	<b>4,402,962.17</b>	<b>0.00</b>	<b>0.00</b>

GENERAL GOVERNMENT	FY 19 Budget	FY 19 Amended Budget	FY 20 Budget	\$ VAR	% VAR
City Hall Bldg.	348,661.60	350,778.92	350,778.92	0.00	0.00%
City Court Bldg.	156,623.73	158,125.75	158,125.75	0.00	0.00%
Farmers' Market	240,270.18	246,201.49	246,201.49	0.00	0.00%
Employee Benefits	395,000.00	395,000.00	395,000.00	0.00	0.00%
Employer Contributions	4,176,901.00	2,681,901.00	2,681,901.00	0.00	0.00%
General Insurance	936,000.00	936,000.00	936,000.00	0.00	0.00%
Transfers to Other Agencies	3,428,573.13	3,428,573.13	2,898,373.13	(530,200.00)	-15.46%
Other Gen. Government	2,908,690.65	3,408,690.65	2,718,451.23	(690,239.42)	-20.25%
Site Development Grant	0.00	542,209.00	542,209.00	0.00	0.00%
<b>Total Gen. Government</b>	<b>12,590,720.29</b>	<b>12,147,479.94</b>	<b>10,927,040.52</b>	<b>(1,220,439.42)</b>	<b>-10.05%</b>

<b>POLICE DEPARTMENT</b>	<b>FY 19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
Administration	2,106,962.74	2,176,320.65	2,386,320.65	210,000.00	9.65%
Patrol	10,256,580.51	10,592,533.60	10,592,533.60	0.00	0.00%
Criminal Investigation	1,735,915.78	1,789,843.57	1,789,843.57	0.00	0.00%
Central Records	634,245.98	654,057.97	654,057.97	0.00	0.00%
Aviation	345,112.10	350,811.04	350,811.04	0.00	0.00%
Gang Unit	858,171.06	884,003.20	884,003.20	0.00	0.00%
Law Enforcement Building	532,349.93	539,389.12	539,389.12	0.00	0.00%
Police Annex	36,460.00	36,460.00	36,460.00	0.00	0.00%
Support Services	45,000.00	45,000.00	45,000.00	0.00	0.00%
North Precinct	35,140.00	35,140.00	35,140.00	0.00	0.00%
Photo & Fingerprinting	272,470.30	284,043.99	284,043.99	0.00	0.00%
Parking Control	113,491.88	116,938.89	116,938.89	0.00	0.00%
Drug Control	860,420.24	886,888.09	886,888.09	0.00	0.00%
SWAT Unit	230,991.62	239,274.35	239,274.35	0.00	0.00%
Traffic Division	526,141.31	544,445.84	544,445.84	0.00	0.00%
I.C.A.C.	143,267.79	148,249.56	148,249.56	0.00	0.00%
Vehicle Fleet	728,000.00	728,000.00	728,000.00	0.00	0.00%
Crime Prevention	151,853.32	156,611.11	156,611.11	0.00	0.00%
Warrants/Corrections	408,222.70	420,713.66	420,713.66	0.00	0.00%
K-9 Unit	423,299.63	436,372.03	436,372.03	0.00	0.00%
Crime Analysis	110,000.12	11,537.18	11,537.18	0.00	0.00%
Family Justice Center	651,470.81	773,782.69	773,782.69	0.00	0.00%
School Resource Officers	0.00	160,761.13	160,761.13	0.00	0.00%
<b>Total Police</b>	<b>21,205,567.82</b>	<b>22,011,177.67</b>	<b>22,221,177.67</b>	<b>210,000.00</b>	<b>0.95%</b>
<b>Police Grant Programs &amp; Extra Duty</b>	<b>661,621.10</b>	<b>726,193.89</b>	<b>759,107.03</b>	<b>32,913.14</b>	<b>4.53%</b>

<b>FIRE DEPARTMENT</b>	<b>FY 19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
Administration	358,768.54	367,535.22	367,535.22	0.00	0.00%
Operations	12,338,745.51	12,746,960.14	12,746,960.14	0.00	0.00%
Prevention	384,104.46	396,700.76	396,700.76	0.00	0.00%
Training	266,204.02	274,560.93	274,560.93	0.00	0.00%
Communications	20,000.00	20,000.00	20,000.00	0.00	0.00%
Buildings	191,250.00	191,250.00	191,250.00	0.00	0.00%
Public Education	169,961.75	175,375.54	175,375.54	0.00	0.00%

<b>Total Fire</b>	<b>13,729,034.28</b>	<b>14,172,382.59</b>	<b>14,172,382.59</b>	<b>0.00</b>	<b>0.00%</b>
<b>OTHER PUBLIC SAFETY</b>	<b>FY 19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
Central Dispatch	2,056,709.89	2,112,825.63	2,112,825.63	0.00	0.00%
Correctional Admin.	33,249.67	33,959.31	33,959.31	0.00	0.00%
<b>Total Other Public Safety</b>	<b>2,089,959.56</b>	<b>2,146,784.94</b>	<b>2,146,784.94</b>	<b>0.00</b>	<b>0.00%</b>

<b>PUBLIC WORKS</b>	<b>FY 19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
Planning	583,788.05	603,808.05	603,808.05	0.00	0.00%
Reimburse Planning	44,500.00	44,500.00	44,500.00	0.00	0.00%
MPO-SPR	47,500.00	47,500.00	47,500.00	0.00	0.00%
Building	866,900.52	894,916.11	894,916.11	0.00	0.00%
Housing Codes	533,794.92	545,960.02	545,960.02	0.00	0.00%
Public Service Complex	84,102.97	84,862.53	84,862.53	0.00	0.00%
Street Lighting	2,075,732.00	2,075,732.00	2,075,732.00	0.00	0.00%
Animal Care Center	436,974.19	449,393.72	449,393.72	0.00	0.00%
Stormwater Management	105,957.00	108,862.76	108,862.76	0.00	0.00%
SSA-Street Maintenance	1,918,999.41	1,977,781.36	1,977,781.36	0.00	0.00%
Street Administration	124,988.38	129,062.77	129,062.77	0.00	0.00%
State Street Maintenance	146,468.21	149,935.96	149,935.96	0.00	0.00%
Keep Jackson Beautiful	22,817.00	22,817.00	22,817.00	0.00	0.00%
ADA Expenses	255,000.00	255,000.00	500,000.00	245,000.00	96.08%
City Garage	462,338.60	487,451.74	487,451.74	0.00	0.00%
Traffic Sign	390,974.00	399,277.29	399,277.29	0.00	0.00%
Traffic Signalization	477,691.65	484,416.35	484,416.35	0.00	0.00%
City Engineering	620,860.64	635,856.22	635,856.22	0.00	0.00%
Reimburse Expenses-JTA	70,745.00	70,745.00	70,745.00	0.00	0.00%
DOT Transp/Planning	18,630.55	38,630.55	38,630.55	0.00	0.00%
Stormwater Operations	1,157,208.50	1,188,530.19	1,502,530.19	314,000.00	26.42%
<b>Total Public Works</b>	<b>10,445,971.59</b>	<b>10,695,039.62</b>	<b>11,254,039.62</b>	<b>559,000.00</b>	<b>5.23%</b>

<b>RECREATION</b>	<b>FY 19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
Recreation	929,881.77	964,800.33	964,800.33	0.00	0.00%
Rec Direct Assist	2,000.00	2,000.00	2,000.00	0.00	0.00%
Athletics	350,923.00	363,090.53	363,090.53	0.00	0.00%
Parks Maintenance	1,267,889.00	1,302,658.67	1,302,658.67	0.00	0.00%
Groundskeeping	1,299,371.83	1,344,839.72	1,344,839.72	0.00	0.00%
<b>Total Recreation</b>	<b>3,850,065.60</b>	<b>3,977,389.25</b>	<b>3,977,389.25</b>	<b>0.00</b>	<b>0.00%</b>

<b>PUBLIC BUILDINGS</b>	<b>FY19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
Civic Center	988,673.00	1,006,215.95	1,006,215.95	0.00	0.00%
Oman Arena	153,474.00	155,977.83	155,977.83	0.00	0.00%
Fairgrounds	407,136.00	417,945.14	417,945.14	0.00	0.00%
The Ned	396,327.00	403,309.04	403,309.04	0.00	0.00%
Miss TN Pageant	60,000.00	60,000.00	60,000.00	0.00	0.00%
T R White Sportsplex	524,841.25	535,879.07	535,879.07	0.00	0.00%
Westwood Comm. Center	152,782.35	159,002.41	159,002.41	0.00	0.00%
Bemis Comm. Center	9,640.00	9,640.00	9,640.00	0.00	0.00%
S. Jackson Comm. Center	88,330.00	91,353.20	91,353.20	0.00	0.00%
Riverside Cemetery	16,000.00	16,000.00	16,000.00	0.00	0.00%
Ballpark at Jackson	619,833.94	619,833.94	619,833.94	0.00	0.00%
Depot	105,949.36	109,512.16	109,512.16	0.00	0.00%
Cypress Grove	91,330.10	93,290.43	93,290.43	0.00	0.00%
Tennis Center	41,783.00	43,106.55	43,106.55	0.00	0.00%
Tennis Complex	22,510.00	22,510.00	22,510.00	0.00	0.00%
Liberty Gardens	0.00	0.00	0.00	0.00	0.00%
Jackson Tree Board	1,930.00	1,930.00	1,930.00	0.00	0.00%
Golf Course	35,500.00	35,500.00	35,500.00	0.00	0.00%
Concessions-Fairgrounds	56,997.32	57,669.79	57,669.79	0.00	0.00%
Carnegie Center	104,564.00	123,514.00	123,514.00	0.00	0.00%
<b>Total Public Buildings</b>	<b>3,877,601.32</b>	<b>3,962,189.51</b>	<b>3,962,189.51</b>	<b>0.00</b>	<b>0.00%</b>



**OTHER FUNDS**

**DEBT SERVICE FUND**, which is used to account for the accumulation of resources and payment of general obligation capital outlay notes and bond principal and interest from governmental resources.

<b>DEBT SERVICE</b>	<b>FY19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
REVENUES	19,597,371.00	19,597,371.00	9,705,449.00	(9,891,922.00)	-50.48%
EXPENSES	19,264,078.00	19,264,078.00	9,705,449.00	(9,558,629.00)	-49.62%

**CAPITAL PROJECT FUNDS**, which are used to account for the acquisition and construction of major capital facilities and equipment other than those financed by proprietary funds.

**CAPITAL OUTLAY FUND,**

which is used to account for capital asset acquisition and construction of most funds of the City. Acquisitions are financed by federal and state grants, proceeds from bonds and capital outlay notes, interest earned on unexpended funds and transfers from other funds.

<b>CAPITAL OUTLAY</b>	<b>FY 19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
REVENUES	19,165,133.00	20,900,037.84	14,909,690.00	(5,990,347.84)	-28.66%
EXPENSES	19,165,133.00	20,900,037.84	14,909,690.00	(5,990,347.84)	-28.66%

**SPECIAL REVENUE FUNDS**, which shall be used to account for specific revenue intended for particular purposes.

**HEALTH AND SANITATION**

which is used to account for operations of the Health and Sanitation Department, including the oversight of the Waste Management contract.

<b>HEALTH &amp; SANITATION</b>	<b>FY 19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
REVENUES	13,299,000.00	12,726,457.50	12,726,457.50	0.00	0.00%
EXPENSES	12,650,991.15	13,299,000.00	13,299,000.00	0.00	0.00%

**POLICE DRUG FUND**

which is used to account for the activities of the Police Department's Drug Investigation Unit.

<b>POLICE DRUG FUND</b>	<b>FY 19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
REVENUES	45,000.00	45,000.00	45,000.00	0.00	0.00%
EXPENSES	45,000.00	45,000.00	45,000.00	0.00	0.00%

**METRO DRUG FUND**

which is used to account for the activities of the Metro Drug Investigation Unit.

<b>METRO DRUG FUND</b>	<b>FY 19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
REVENUES	180,050.00	180,050.00	180,050.00	0.00	0.00%
EXPENSES	180,050.00	180,050.00	180,050.00	0.00	0.00%

**COMMUNITY REDEVELOPMENT FUND**

which is used to record payment of the Section 108 Loan with offsetting proceeds transferred from CDBG funds at Jackson Housing Authority.

<b>COMMUNITY REDEVELOPMENT FUND</b>	<b>FY 19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
REVENUES	226,693.00	226,693.00	226,693.00	0.00	0.00%
EXPENSES	226,693.00	226,693.00	226,693.00	0.00	0.00%

**COMMUNITY DEVELOPMENT FUND**

which is used to account for federal, state, and local funds received by the City which are restricted to developing viable living communities, providing decent housing and a suitable living environment, providing emergency shelters for the homeless and expanding economic opportunities principally for persons of low and moderate income. These funds are budgeted through the Jackson Housing Authority.

<b>COMMUNITY DEVELOPMENT</b>	<b>FY 19 Budget</b>	<b>FY 19 Amended Budget</b>	<b>FY 20 Budget</b>	<b>\$ VAR</b>	<b>% VAR</b>
BLOCK GRANTS REVENUES	553,712.00	553,712.00	553,712.00	0.00	0.00%
BLOCK GRANTS EXPENSES	553,712.00	553,712.00	553,712.00	0.00	0.00%
HOME PROGRAM REVENUES	544,968.00	544,968.00	544,968.00	0.00	0.00%

HOME PROGRAM EXPENSES	544,968.00	544,968.00	544,968.00	0.00	0.00%
-----------------------	------------	------------	------------	------	-------

**ENTERPRISE FUNDS** operate in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**SPORTSPLEX FUND**

which is used to account for the activities of the 17-field baseball/softball complex as a self-supporting, stand-alone entity.

SPORTSPLEX	FY 19 Budget	FY 19 Amended Budget	FY 20 Budget	\$ VAR	% VAR
REVENUES	2,334,095.00	2,334,095.00	2,334,095.00	0.00	0.00%
EXPENSES	2,334,095.00	2,361,986.24	2,361,986.24	0.00	0.00%

**LANDFILL**

which is used to account for maintaining the old Highway 70 Landfill gas burn-off flame and the associated TDEC reports.

LANDFILL	FY 19 Budget	FY 19 Amended Budget	FY 20 Budget	\$ VAR	% VAR
REVENUES	45,337.00	45,337.00	45,337.00	0.00	0.00%
EXPENSES	45,337.00	45,337.00	45,337.00	0.00	0.00%

Section 2. BE IT FURTHER ORDAINED that, for the purposes of budget control, administration and accounting of the appropriations made herein for the fiscal year July 1, 2019, through June 30, 2020, inclusive, the Department, Division and Program names shall be as set out in accordance with the requirements of Section One (1) hereof,

Section 3. BE IT FURTHER ORDAINED that Council's estimates of the revenues of the City of Jackson for the purposes for which taxes are levied shall be set in the schedule following Section One (1);

Section 4. BE IT FURTHER ORDAINED that all monies subject to appropriation by all Divisions shall be deposited in the City Treasury for the use of the City and all monies so received shall be considered appropriated regardless of the foregoing estimate by items until the appropriations have been filled. Thereupon, any surplus shall become and be designated Unappropriated Revenue and be subject to lawful appropriation by the Council. Such amounts are not appropriated for the use of the Department receiving same, but shall be carried as a memorandum of collections and earnings; provided, however, that of all the foregoing items of anticipated revenues, there shall be allocated to the Debt Service Fund to

be applied on the public debt requirements as same become due. Said allocations shall be repaid to the appropriate fund from the proceeds of the tax levy of Debt Service;

Section 5. BE IT FURTHER ORDAINED that the Treasurer shall have no power to authorize withdrawal of the funds constituting the current operating revenues of the City of Jackson from the Treasury of the City nor shall any obligations for the expenditures of any such funds be incurred except in pursuance of this ordinance; provided, however, that the Council may appropriate in the current year a greater amount for the operation of any Department, or for any corporate purpose other than those for which an appropriation shall have been made herein in the event that current revenues shall be available for such purposes; and, provided further, that said expenditures shall be authorized by ordinance or resolution duly adopted by the Council;

Section 6. BE IT FURTHER ORDAINED that where work is done or materials furnished by one Department for another Department, the Recorder is directed to charge the appropriation of the Department receiving and to credit the appropriation of the Department furnishing such labor or materials with the proper cost thereof, when said charge is accepted by the Department receiving same;

Section 7. BE IT FURTHER ORDAINED that the Recorder shall maintain on file in his office the Line Item budget of each Department, and that sums not to exceed the preceding amounts set forth in totals by Department for the several funds shall so far as may be needed, be appropriated for the purpose shown for the fiscal year, July 1, 2019, through June 30, 2020, inclusive. Any transfer of appropriations between Programs shall be made only upon the authorization of the Council, by ordinance or resolution;

Section 8. BE IT FURTHER ORDAINED that pursuant to the provisions of the City Charter, as amended, when any obligation has been incurred by order, contract, agreement to purchase, hire, receive or otherwise obtain anything of value for the use of the City by the action of the respective Department Heads and other Departmental personnel are prohibited from incurring liabilities in excess of the amount appropriated for each budget of each department, the totals of which are set out in Section One (1) hereof, unless additional amounts are hereafter authorized by the Council;

Section 9. BE IT FURTHER ORDAINED that, at the close of each fiscal year, which is fixed as June 30, any unencumbered balance of an appropriation shall return to the appropriate Fund balance account or retained earnings account, and shall be subject to re-appropriation by the Council; but appropriations may be made during any year from the current year, in furtherance of improvements or for any corporate purpose which will not be complete within such year;

Section 10. BE IT FURTHER ORDAINED that it shall be the duty of the Recorder to keep an account of each line item appropriation made by the City Council and each such account shall show the appropriation made thereto, the amounts drawn thereon, and he shall render monthly reports of each appropriation account to the Mayor and to the Head of the various Departments;

Section 11. BE IT FURTHER ORDAINED that no claims against the City shall be paid except by means of a check on the Treasury issued and signed by the Mayor and Treasurer, except for electronic funds transfer used by the Recorder to wire funds to support Debt Service and used to support daily banking logistics;

Section 12. BE IT FURTHER ORDAINED that the Council expressly declares that each section, subsection, paragraph and provision of this ordinance is severable, and that should any portion of the ordinance be held unconstitutional or invalid, the same shall not affect the remainder of the ordinance, but

such unconstitutional or invalid portion be elided, and the City Council declares that it would have passed this ordinance with such unconstitutional or invalid portion elided;

Section 13. BE IT FURTHER ORDAINED the threshold for capitalization subject to depreciation shall not be less than \$5,000. Council, by resolution, may raise the subject threshold in the future as deemed necessary.

Section 14. BE IT FURTHER ORDAINED that this ordinance take effect from and after the date it shall have been passed by the Council, signed by the Mayor, and certified to the Office of the Comptroller of the State of Tennessee, the public welfare requiring it.

Introduced:

Adopted:

---

Jerry Gist, Mayor

**ORDINANCE 2019-xxx**  
**AN ORDINANCE TO AMEND THE OFFICIAL CODE**  
**OF THE CITY OF JACKSON**

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF JACKSON THAT:**

Section 1. The Official Code of the City of Jackson shall be, and the same is hereby amended by deleting therefrom all of Section 5-302 thereof and inserting in lieu thereof the following:

Current Property Tax Rate: The ad valorem tax rate on real estate and personal property for the fiscal year 2019-2020 shall be and is hereby established at one dollar and 9619/100 (\$1.9619) per hundred dollars (\$100) of assessed valuation.

Said levy is composed of the following individual levies:

General Fund	\$1.4400
Sinking Fund	\$ .4610
Capital Fund	<u>\$ .0609</u>
 TOTAL	 \$1.9619

Section 2. This Ordinance shall take effect from and after its adoption, the public welfare requiring it.

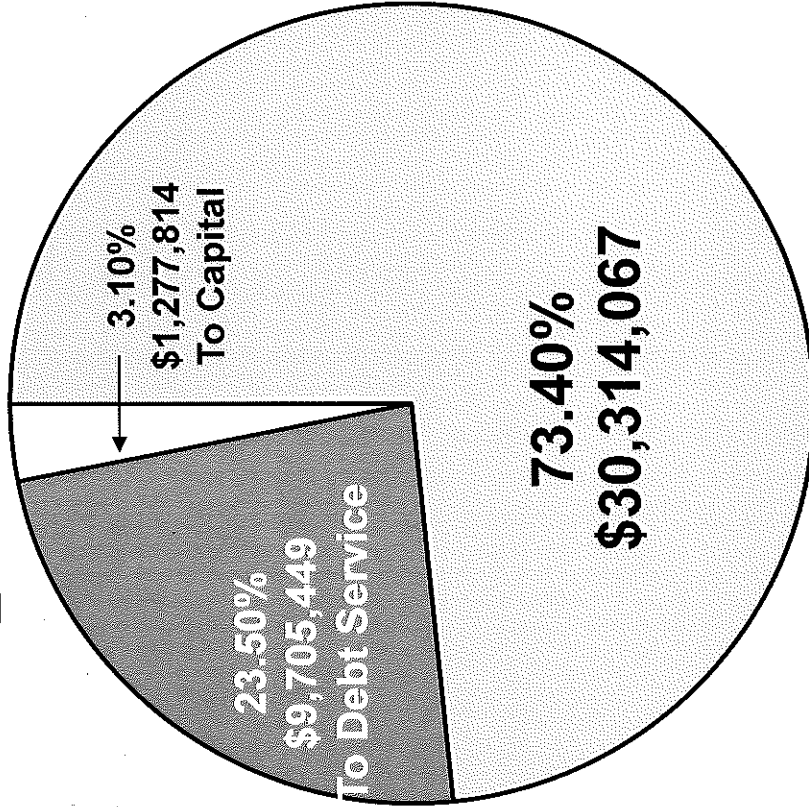
Introduced:

\_\_\_\_\_  
Jerry Gist, Mayor

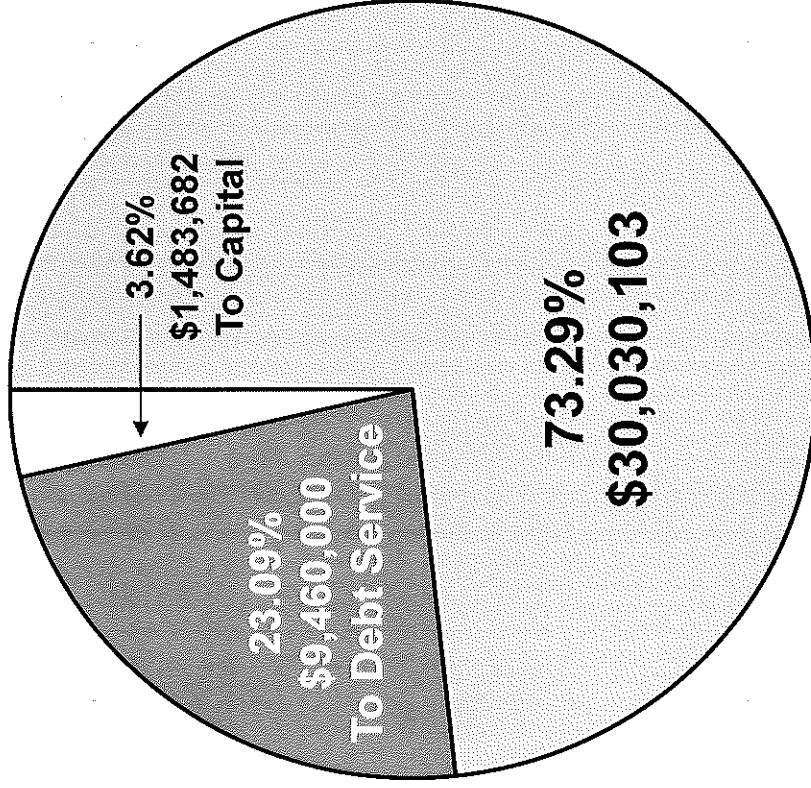
Adopted:



# Property Tax Allocation FY 20 vs FY 19



**FY 20 Property Tax &  
Tax in Lieu Of**  
Total \$41,297,330



**FY 19 Property Tax &  
Tax in Lieu Of**  
Total \$40,974,293

**FY20 DEBT SERVICE PRINCIPAL AND INTEREST**

YEAR	\$58,535,000 GO REFUNDING BONDS, SERIES 2009	\$6,000,000 BONDS SERIES 2009	\$10,000,000 FIXED RATE LOAN 2011	\$15,300,000 VARIABLE RATE LOAN 2013	*\$17,400,000 TMBF VARIABLE RATE LOAN 2015	\$9,000,000 TMBF FIXED RATE LOAN 2018	\$2,400,000 BOJ TAXABLE CON 2016	COMBINED INTEREST	COMBINED PRINCIPAL	COMBINED DEBT SERVICE
	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL	INTEREST	PRINCIPAL	SERVICE
19-20	4,780,000	435,000	861,000	495,000	903,000	371,000	200,000	61,300	7,474,000	9,705,449
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
	1,112,844	435,000	93,600	229,809	267,900	160,896	305,100	2,231,449	7,474,000	9,705,449
20-21	4,995,000	450,000	684,000	500,000	912,000	151,595	200,000	55,750	8,112,000	10,063,064
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
	897,744	450,000	76,200	206,675	258,000	151,595	305,100	1,951,064	8,112,000	10,063,064
21-22	5,220,000	465,000	707,000	510,000	922,000	142,202	200,000	49,900	8,408,000	10,054,545
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
	672,969	465,000	58,200	182,750	248,000	142,202	292,524	49,900	8,408,000	10,054,545
22-23	5,430,000	485,000	731,000	520,000	931,000	132,705	200,000	43,750	8,694,000	10,049,546
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
	464,169	485,000	39,600	158,016	237,800	132,705	279,566	43,750	8,694,000	10,049,546
23-24	5,645,000	505,000	757,000	1,060,000	941,000	123,116	200,000	37,400	9,518,000	10,571,556
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
	246,969	505,000	20,200	132,423	227,400	123,116	266,048	37,400	9,518,000	10,571,556
24-25			783,000	1,059,335	951,000	113,424	200,000	30,950	3,438,000	4,146,657
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
			78,535	78,535	184,600	103,628	200,000	30,950	3,438,000	4,146,657
25-26			1,878,000	1,110,000	970,000	93,740	200,000	17,550	4,611,000	5,140,218
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
			1,878,000	32,302	162,700	93,740	200,000	17,550	4,611,000	5,140,218
26-27				1,125,000	980,000	83,749	200,000	10,600	2,774,000	3,216,419
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
				1,125,000	140,500	83,749	200,000	10,600	2,774,000	3,216,419
27-28				1,150,000	990,000	73,655	200,000	3,550	2,824,000	3,210,875
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
				1,150,000	118,000	73,655	200,000	3,550	2,824,000	3,210,875
28-29				1,165,000	1,001,000	63,458	200,000	283,128	2,667,000	3,000,722
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
				1,165,000	95,000	63,458	200,000	283,128	2,667,000	3,000,722
29-30				1,180,000	1,011,000	53,148	200,000	231,553	2,746,000	2,977,553
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
				1,180,000	71,700	53,148	200,000	231,553	2,746,000	2,977,553
30-31				1,190,000	1,021,000	42,735	200,000	179,100	2,801,000	2,990,100
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
				1,190,000	48,100	42,735	200,000	179,100	2,801,000	2,990,100
31-32				1,215,000	1,032,000	32,218	200,000	125,391	1,615,000	1,740,391
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
				1,215,000	24,300	32,218	200,000	125,391	1,615,000	1,740,391
32-33					1,043,000	21,589	200,000	95,258	1,645,000	1,740,258
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
					1,043,000	21,589	200,000	95,258	1,645,000	1,740,258
33-34					1,053,000	10,846	200,000	64,342	612,000	676,342
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
					1,053,000	10,846	200,000	64,342	612,000	676,342
34-35							200,000	43,596	632,000	675,596
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
							200,000	43,596	632,000	675,596
35-36								22,168	654,000	676,168
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
								22,168	654,000	676,168
36-37										
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
37-38										
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
38-39										
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
39-40										
	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST	INTEREST
<b>TOTAL</b>	<b>26,070,000</b>	<b>3,394,695</b>	<b>7,011,000</b>	<b>13,395,000</b>	<b>15,621,000</b>	<b>1,402,706</b>	<b>9,000,000</b>	<b>335,100</b>	<b>75,437,000</b>	<b>87,749,476</b>

The following debt is excluded:

- Note payable to Jackson-Madison County Hospital -- \$500,000, which has been renegotiated as follows: \$50,000 X 10 years starting August 2014. Remaining 6 year balance due is \$300,000.  
*Subject \$300,000 balance is the responsibility of the CRA.*
- HUD Section 108 Loan -- 20-year loan remaining 13 year balance of \$2,423,000  
*City has "guaranteed" subject loan. Principal and interest are paid by CDBG.*
- Sportsplex Capital Outlay Notes -- \$730,000  
*The Sportsplex Fund is a separate Enterprise Fund with 5 years remaining on the 2014 8-year \$500,000 Capital Loan, and 8 years remaining on the 2017 8-year \$448,580 Capital Outlay Note.*
- Health and Sanitation 2017 8-year Capital Outlay Note -- \$1,251,420  
*The Health and Sanitation Fund is a separate Special Revenue Fund.*



## SUMMARY OF FY20 BUDGET SIGNIFICANT FACTORS

<b>FY 20 REVENUE - SIGNIFICANT IMPACT ITEMS</b>	
LOSS OF TENNOVA PROPERTY TAX REVENUE	-\$392,000
LOSS OF WTHC LEGACY PROPERTY TAX REVENUE	-\$420,087
<b>*TOTAL REVENUE SIGNIFICANT IMPACT ITEMS</b>	<b>-\$812,087</b>

\*WTHC FY20 Commitment to increase their return on asset distribution by \$500,000

<b>FY 20 GENERAL GOVERNMENT-EXPENSE ADJUSTMENTS TO FY 19 BUDGETS</b>	
TRANSFER TO OTHER FUNDS-SHORT STREET BUILDING PAYOFF	\$710,000
ELECTION EXPENSE	-\$35,000
REAPPRAISAL COSTS	-\$300,000
<b>TOTAL EXPENSE REDUCTIONS FROM FY 19 GENERAL GOVERNMENT BUDGET</b>	<b>-\$1,045,200</b>

<b>FY 20 SIGNIFICANT DEPARTMENT EXPENSE INCREASE</b>	
POLICE DEPARTMENT STEP INCREASES	\$210,000
ADA INCREASE	\$245,000
STORMWATER OPERATIONS INCREASE	\$314,000
<b>TOTAL DEPARTMENT EXPENSE INCREASE</b>	<b>\$769,000</b>